IN THE CLAIMS

Please amend the claims to read as follows:

- 1. (Original) A method for manufacturing a high voltage device and a low voltage device comprising steps of:
- (a) depositing a first oxidation film and a nitride film sequentially on a SOI substrate where a lower substrate, a buried oxidation film and an upper silicon layer are sequentially stacked;
- (b) removing the nitride film and the first oxidation film of the high voltage device region by etching, after defining the high voltage device region on a total structure;
- (c) forming the upper silicon layer of the high voltage device region thinner than the upper silicon layer of the low voltage device region by growing a second oxidation film in the high voltage device region;
- (d) removing the second oxidation film and the remaining portions of the nitride film and the first oxidation film;
- (e) forming the high voltage device region and the low voltage device region by etching the upper silicon layer, after defining a device isolation region;
- (f) forming a p-well in the low voltage device region, and a p-well and a drift region in the high voltage device region;
- (g) forming a thin gate insulation film in the low voltage device region, and a thick gate insulation film in the high voltage device region;
- (h) forming a gate electrode, a LDD region, a sidewall oxidation film, a source region and a drain region in the low voltage device region and the high voltage device region, respectively; and
- (i) forming a source electrode and a drain electrode, after depositing an interlayer insulation film on an upper surface of a total structure.
- 2. (Original) The method as claimed in claim 1, wherein in the (c) step, the second oxidation film is grown to have 6000~8000 Å in thickness, and

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the upper silicon layer of the high voltage device region is in a range of 0.2~0.5 µm in thickness.

- 3. (Original) The method as claimed in claim 1, wherein in the (c) step, the second oxidation film is grown by using a high-pressure oxidation growth process.
- 4. (Original) The method as claimed in claim 1, wherein the (g) step comprises steps of; forming a third oxidation film in the high voltage device region and the low voltage device region; performing ion implantation in the low voltage device region, thereby a threshold voltage being adjustable; removing the third oxidation film formed in the low voltage device region; and forming a fourth oxidation film on the high voltage device region and the low voltage device region.
- 5. (Currently Amended) The method as claimed in claim 1, wherein in the (h) step, a thickness of the silicon device region, where the high voltage device is formed, is intended to be equal to a junction depth of impurities of the source and drain in the low voltage device.

6 – 13 (Canceled)